## Internal Revenue Service

## memorandum cc:sf:tl:kgc

date:	MAY 0 5 2000	
to:	Assistant Chief Counsel (Field Service)	
from:	District Counsel, Northern California District CC:WR:NCA	
ubject:	Post-Advice Review TL-N-6092-99	
	The following is advice that was recently provided to the audit team for the above taxpayer.	
	Uho is the agent for the consolidated group for purposes of issuance of the notice of deficiency for years where the common parent for the year covered in the notice is no longer the common parent?  Facts	
	Exam is auditing the consolidated return of and its affiliated group.  was the common parent for the group until when, following a reorganization, became the common parent.  is still in existence and is currently a second tier subsidiary of the s	

## Discussion and Conclusion

Where the common parent remains in existen	nce, even if it is no longer the
common parent, it remains the agent for the group	with regard to years in which it was
the common parent of the group. Treas. Reg. §§ 1	.1502-77(a); 1.1502-77T(a)(4)(i).
Here, because, was the common parent for	or the consolidated group during
and is still in existence, the notice of deficience	cy for should be issued to

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cc: Assistant Regional Counsel (TL)